

Exhibit B**Summary of Hours and Fees by Matter Category**

Code	Matter Category	Hours	Fees
1.1	Chapter 11 Process / Case Management	430.1	\$ 407,669.00
1.2	Communication & Meetings with Interested Parties	214.9	227,985.00
1.3	Communication with Regulatory Parties	-	-
1.4	U.S. Trustee / Court Reporting Requirements	-	-
1.5	Forensic Analysis	1,493.9	1,313,327.00
1.6	Document Review	451.4	370,752.50
1.7	Interviews	-	-
1.8	Public Data & Research	62.4	58,248.00
1.9	Claims Process	-	-
1.10	E-Discovery	313.4	232,155.50
1.11	Reporting & Presentation of Findings	394.5	313,758.50
1.12	Preparation for / Attend Court Hearings	6.9	6,979.00
1.13	Retention Applications & Relationship Disclosures	152.0	91,656.50
1.14	Fee Applications	55.1	32,537.00
1.15	Financial Statement Reconstruction	127.1	113,465.50
1.31	Travel Time	93.2	49,449.00
Total Hours and Fees By Matter Category		3,794.9	\$ 3,217,982.50

Average Billing Rate \$ 847.98